

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

In re:

TOP LINE GRANITE DESIGN INC.¹

Debtor.

Case No. 22-40216 (CJP)

Chapter 11

**DEBTOR'S MOTION FOR AUTHORITY TO PAY PREPETITION
EMPLOYEE WAGES, AMOUNTS DUE TO SUBCONTRACTORS,
AND OTHER EMPLOYMENT RELATED OBLIGATIONS**

Top Line Granite Design Inc., a debtor in possession (the “**Debtor**”), hereby moves this Court for entry of an order authorizing the Debtor, in its good faith business judgment, to pay certain prepetition wages, salaries or commissions, amounts due to subcontractors, and other employment related obligations as set forth herein. In support of this motion (the “**Motion**”), the Debtor respectfully represents as follows:

Jurisdiction

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for relief requested herein are sections 105(a), 363(b), 507(a)(4), (5) and (8), 541(b), 1107(a), and 1129(a)(9)(B) of Title 11 of the United States Code (the “**Bankruptcy Code**”); and Rule 6003 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

¹ A/k/a Design Top Line Granite, and aka Top Line Granite Design. The Debtor’s name was changed from Brazil Stones Inc. in November 2005.

Background

4. On March 25, 2022 (the “**Petition Date**”), the Debtor commenced this proceeding by filing a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code, as a small business Subchapter V debtor.

5. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtor continues to manage and operate its business as a debtor-in-possession.

6. On March 28, 2022, the Court appointed Steven Weiss as the Subchapter V trustee.

7. The Debtor incorporates by reference the factual background discussed in its motion for interim and final orders (A) authorizing use of cash collateral, (B) granting post-petition replacement liens as adequate protection, and (C) scheduling a final hearing, filed with the Court on March 30, 2022 [Doc. No. 16] (the “**Cash Collateral Motion**”).

Employment Related Obligations

8. As mentioned in the Cash Collateral Motion, as of the Petition Date, the Debtor pays wages, salaries and/or commissions to many employees (the “**Employees**”). The Employees include the Debtor’s owner, Edmilson Ramos (“**Mr. Ramos**”) sales representatives, technicians, schedule and account managers, production and quality managers, polishers, robot operator, office personnel, and others. The Debtor also has a sales manager and bookkeeper who is paid as a subcontractor and receives a Form 1099 from the Debtor (the “**Sales Manager**”).

9. The Debtor incurs payroll obligations to the Employees and pays the Sales Manager in the ordinary course of business. The Debtor pays its Employees and the Sales Manager one (1) week in arrears on a weekly basis every Friday. Post-petition, the Debtor expects payments to the Employees and Sales Manager to be approximately \$25,000 per week.

The average commissions for the Debtor's sale representatives is expected to be approximately \$30,000.00 per month.

10. Disbursements or payroll to Employees are administered through ADP Payroll Services. Generally, the Debtor funds its own payroll account in advance of each pay day. Upon information and belief, all amounts related to payroll taxes have been paid pre-petition. The Debtor does not offer Employee benefit plan (other than minimal \$120.00 weekly payments for the owner's 401k benefit).

11. The Debtor also uses the services of various individual labor subcontractors (the "**Subcontractors**") that are paid through US Construction and Maintenance LLC, an affiliated entity ("**US Construction**").² The Subcontractors have not been paid in full for pre-petition services. Subcontractor services are critical for the Debtor's operations.

12. Pre-petition, the Employees and the Sales Manager received checks from the Debtor but some of them did not get cashed and remain outstanding due to insufficient funds. The total for such prepetition unpaid amounts is approximately \$22,801.00, as reflected on **Exhibit A** attached hereto (the "**Employment Compensation**").

13. The Subcontractors also received check payments pre-petition from US Construction (and some from the Debtor directly).³ However, some of the checks did not get cashed and remain outstanding due to insufficient funds. The total for such prepetition unpaid amounts is approximately \$132,000.00, as reflected on **Exhibit A** attached hereto (the "**Subcontractor Amounts**", collectively with the Employment Compensation, the "**Unpaid Compensation**"). The Debtor anticipates that payment of the Unpaid Compensation will not be

² Mr. Ramos is the majority member or general partner of US Construction and Maintenance LLC.

³ The Debtor paid certain amounts directly to the Subcontractors because the Debtor did not pay US Construction.

made all at once, but may be paid during a three- month period, as contemplated under the budget attached to the Cash Collateral Motion, to the extent funds are available.

14. In addition, the Debtor entered into a settlement agreement with a prior employee, pursuant to which the Debtor agreed to pay the total sum of \$40,000.00 in 15 monthly payments of \$2,666.67 each, starting April 2022 (the “**Employee Settlement Amount**”).

15. By this Motion, the Debtor seeks authority, but not direction, to pay prepetition amounts related to the Unpaid Compensation, and the Employee Settlement Amount (the “**Employment Related Obligations**”) in the ordinary course of the Debtor’s business to the extent there are sufficient funds.

Relief Requested

16. As a result of this Chapter 11 filing, the Debtor is prohibited from paying claims that arose prior to the Petition Date without receiving specific authorization from this Court. By this Motion, the Debtor seeks authority to pay and honor in the ordinary course of business and in its sole discretion, the Employment Related Obligations, to the extent funds are available, and to continue to pay and honor in the ordinary course on a post-petition basis all of such obligations.

17. The Debtor asserts that approval of this Motion is necessary for such workers that depend on their compensation to meet their necessary living expenses. These workers will be exposed to significant financial difficulties if the Debtor is not permitted to pay and honor such obligations in the ordinary course of business. In addition, such authorization is necessary to maintain morale and to otherwise ensure the continued retention of the Debtor’s Employees and the Sales Manager, and to ensure ongoing services by the Subcontractors.

18. Bankruptcy Rule 6003 provides that a bankruptcy court shall not within twenty-one (21) days after the filing of the petition approve “a motion to use, sell, lease, or otherwise

incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition....” This is not applicable here since the Debtor is not requesting emergency/ expedited determination. In fact, a final hearing is currently scheduled for April 28, 2022, on the Cash Collateral Motion and the Debtor requests that this Motion also be heard on April 28, 2022, which is more than 21 days after the Petition Date.

Basis for Relief

19. Each of the Employees is entitled to a priority claim for compensation (including wages, salaries, commissions, or severance) earned in the 180-day period preceding the Petition Date in an amount up to \$13,650.00. 11 U.S.C. § 507(a)(4). Claims on account of employee benefits accrued in the 180-day period preceding the Petition Date are entitled to priority. 11 U.S.C. § 507(a)(5). Claims for payroll and related taxes are also entitled to priority status. 11 U.S.C. § 507(a)(8). As priority claims, the Debtor is required to pay these claims in full to confirm a chapter 11 plan. See 11 U.S.C. § 1129(a)(9)(B) (requiring payment of certain allowed unsecured claims for wages, salaries and commissions for contributions to an employee benefit plan). Therefore, authorizing the Debtor to make these payments at this time would only affect the timing, but not the amount, of the payment of the employee claims to the extent they constitute priority claims.

20. The Court may also grant the relief requested herein pursuant to section 363 of the Bankruptcy Code. Section 363 of the Bankruptcy Code provides that "[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (discussing prior order authorizing payment of prepetition wage claims pursuant to section 363(b); relief appropriate where payment was needed to "preserve and protect its business and

ultimately reorganize, retain its currently working employees and maintain positive employee morale." To do so, "the debtor must articulate some business justification, other than the mere appeasement of major creditors." Id.

21. Paying the Employment Related Obligations will benefit the estate and its creditors by allowing the Debtor's business operations to continue without interruption. If the requested relief is not granted and the Employees, the Sales Manager or the Subcontractors seek alternative opportunities, such a development would deplete the Debtor's workforce, hindering the Debtor's ability to meet its customer obligations. The loss of valuable workers and the resulting need to recruit new employees or subcontractors to replenish the Debtor's workforce would be distracting and counterproductive at this critical time, during which the Debtor is stabilizing operations and restructuring its operations in chapter 11.

22. In addition, the Debtor is highly dependent on its workforce. Accordingly, there can be no doubt that the Debtor must do its utmost to retain the Employees, the Sales Manager, and the Subcontractors by, among other things, continuing to honor all wages and other compensation, benefit, and related obligations that accrued prepetition. The relief requested herein is necessary to ensure that the Debtor can retain and maintain the morale of its experienced employees and workers throughout the bankruptcy case, thereby preserving the Debtor's on-going business operations.

23. The Court may also rely on its general equitable powers to grant the relief requested in this Motion as codified in section 105(a) of the Bankruptcy Code. Section 105 of the Bankruptcy Code empowers the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C. § 105(a). A bankruptcy court's use of its equitable powers to "authorize the payment of prepetition

debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” Ionosphere Clubs, 98 B.R. at 175-176. Section 105(a) of the Bankruptcy Code authorizes a court to “permit pre-plan payment of a prepetition obligation when essential to the continued operation of the debtor.” In re NVR L.P., 147 B.R. 126, 127 (Bankr. E.D. Va. 1992); see also In re Just for Feet, Inc., 242 B.R. 821, 825 (D. Del. 1999).

24. As discussed above, the Employees, the Sales Manager, and the Subcontractors are integral to the Debtor’s business operations. Failure to satisfy such obligations in the ordinary course of business will jeopardize the loyalty and trust of such workers. Some of them may leave or stop working and thereby cause serious disruption to the Debtor’s business operations during this critical period when the Debtor needs the continued support of its Employees, the Sales Manager, and the Subcontractors to allow for a successful reorganization.

25. Moreover, the relief requested by this Motion is also supported by the well-established "necessity of payment" doctrine. Courts routinely rely on the doctrine for authority to enter an order authorizing the payment of prepetition compensation and other employee benefits. For example, in In re Just For Feet, Inc., 242 B.R. at 824, the Court noted that "[t]he United States Supreme Court first articulated the 'necessity of payment doctrine' over a century ago when it stated that '[m]any circumstances exist which make it necessary and indispensable to the business of the [debtor] and the preservation of the property, for the receiver to pay pre-existing debts'" Id. Accordingly, under the "necessity of payment" doctrine, a court may authorize a debtor to pay prepetition claims where such payment is essential to the continued operation of the debtor. Id. at 826-27; see also In re Ionosphere Clubs, Inc., 98 B.R. at 176 (court relied on equitable powers under Section 105(a) and the necessity of payment rule to authorize payments of wages, benefits and expenses in order to retain current employees and

maintain positive employee morale); In re Chateaugay Corp., 80 B.R. 279, 281 (S.D.N.Y. 1987) (under the necessity of payment doctrine, bankruptcy court should defer to the debtor's business judgment in permitting payment of certain workers' compensation claims).

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

26. To successfully implement the foregoing successfully and considering the nature of the requests herein, the Debtor seeks a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Notice

27. The Debtor will send notice of this Motion to the following parties: (i) the Office of the United States Trustee for the District of Massachusetts, (ii) the Subchapter V trustee, (iii) the secured creditors, (iv) the Debtor's 20 largest unsecured creditors, and (v) any other parties designated in the service list by the Debtor to receive notice. In light of the nature of the relief requested, the Debtor submits that no other or further notice is required.

Conclusion

WHEREFORE, the Debtor respectfully requests that the Court enter an order, substantially in the form attached hereto as **Exhibit B**: (i) authorizing the Debtor to pay the Employment Related Obligations as described herein; and (b) granting such other and further relief as is just and proper.

Respectfully Submitted,

TOP LINE GRANITE DESIGN INC.

By its proposed bankruptcy counsel,

/s/ Alan L. Braunstein

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DATED: April 7, 2022

EXHIBIT A
(Prepetition Unpaid Compensation)

TOP LINE GRANITE CURRENT EMPLOYEES & SUBCONTRACTOR

Date	Num	Name	Title	Type of Wage	Credit	Total Per Employee	
03/03/2022	1814	Carolline's Service - 1099	Sales Manager & Bookkeeping	Salary & Commission	\$ 2,057.41		1847
03/10/2022	1838	Carolline's Service - 1099	Sales Manager & Bookkeeping	Salary & Commission	\$ 2,788.95		1847
03/10/2022	1839	Carolline's Service - 1099	Sales Manager & Bookkeeping	Salary & Commission	\$ 3,149.59	\$ 12,777.22	1847
03/18/2022	1931	Carolline's Service - 1099	Sales Manager & Bookkeeping	Salary & Commission	\$ 1,978.80		1847
03/25/2022	2145	Carolline's Service - 1099	Sales Manager & Bookkeeping	Salary & Commission	\$ 2,802.47		1847
03/23/2022	2052	Hellen De Oliveira Moreno	Schedule Manager	Salary	\$ 674.64	\$ 674.64	1847
03/18/2022	1967	Maicon R Pereira	Salesperson	Commission	\$ 126.23	\$ 126.23	1847
03/25/2022	2101	Paulo D Amaral	Programmer	Salary	\$ 885.71	\$ 885.71	1847
03/23/2022	2053	Ricardo L Silva.	Salesperson	Salary & Commission	\$ 1,033.95	\$ 1,685.47	1847
03/23/2022	2054	Ricardo L Silva.	Salesperson	Salary & Commission	\$ 651.52		1847
03/25/2022	2137	William Marmolejo	Polisher	Salary	\$ 871.20	\$ 871.20	1847
					<u>17,020.47</u>		

TOP LINE GRANITE PAST EMPLOYEES

Date	Num	Name	Title		Credit	Total Per Employee	
03/24/2022	2067	Alvaro Camargo	Polisher	Salary	\$ 3,198.00	\$ 3,198.00	1847
03/16/2022	1891	Natalia Vidotti	Salesperson	Salary & Commission	\$ 850.00	\$ 1,133.33	1847
03/16/2022	1892	Natalia Vidotti	Salesperson	Salary & Commission	\$ 283.33		1847
03/21/2022	1992	Mario Alves	Salesperson	Salary	\$ 1,450.00	\$ 1,450.00	1847
					<u>5,781.33</u>		

US CONSTRUCTION SUBCONTRACTORS (1099)

Date	Num	Name	Title		Credit	Total Per Employee	
03/02/2022	1187	Alvaro Gomes	Polisher	Salary	\$ 1,713.65		8062
03/09/2022	1183	Alvaro Gomes	Polisher	Salary	\$ 1,713.65	\$ 6,854.60	8062
03/16/2022	1256	Alvaro Gomes	Polisher	Salary	\$ 1,713.65		8062
03/23/2022	1192	Alvaro Gomes	Polisher	Salary	\$ 1,713.65		8062
03/01/2022	1184	Americo Cortes	Installer	Salary	\$ 1,693.42		8062
03/08/2022	1254	Americo Cortes	Installer	Salary	\$ 1,693.42	\$ 6,773.68	8062
03/16/2022	1207	Americo Cortes	Installer	Salary	\$ 1,693.42		8062
03/23/2022	1211	Americo Cortes	Installer	Salary	\$ 1,693.42		8062
03/16/2022	1188	Angelina Gimenez	Programmer	Salary	\$ 1,445.95	\$ 2,891.90	8062
03/23/2022	1252	Angelina Gimenez	Programmer	Salary	\$ 1,445.95		8062
03/10/2022	1223	Bento Dezesseis	Polisher	Salary	\$ 1,353.42		8062
03/17/2022	1190	Bento Dezesseis	Polisher	Salary	\$ 1,353.42	\$ 4,060.26	8062
03/24/2022	1203	Bento Dezesseis	Polisher	Salary	\$ 1,353.42		8062
03/10/2022	1218	Bernadete Dollis	Installer	Salary	\$ 1,708.26		8062
03/17/2022	1237	Bernadete Dollis	Installer	Salary	\$ 1,708.26	\$ 5,124.78	8062
03/24/2022	1213	Bernadete Dollis	Installer	Salary	\$ 1,708.26		8062
03/04/2022	1182	Bernardo Gemandes	CNC Operator	Salary	\$ 1,427.50		8062
03/11/2022	1199	Bernardo Gemandes	CNC Operator	Salary	\$ 1,427.50	\$ 5,710.00	8062
03/18/2022	1238	Bernardo Gemandes	CNC Operator	Salary	\$ 1,427.50		8062
03/25/2022	1217	Bernardo Gemandes	CNC Operator	Salary	\$ 1,427.50		8062
03/11/2022	1257	Carlos Thomaz	Template Technician	Salary	\$ 1,507.53		8062
03/17/2022	1225	Carlos Thomaz	Template Technician	Salary	\$ 1,507.53	\$ 4,522.59	8062
03/24/2022	1198	Carlos Thomaz	Template Technician	Salary	\$ 1,507.53		8062
03/02/2022	1206	Caua Nunes	Project Manager	Salary	\$ 1,445.77		8062
03/10/2022	1253	Caua Nunes	Project Manager	Salary	\$ 1,445.77	\$ 5,783.08	8062
03/17/2022	1201	Caua Nunes	Project Manager	Salary	\$ 1,445.77		8062
03/23/2022	1197	Caua Nunes	Project Manager	Salary	\$ 1,445.77		8062
03/03/2022	1231	Cintia Tulmarim	Project Manager	Salary	\$ 1,373.84		8062
03/09/2022	1196	Cintia Tulmarim	Project Manager	Salary	\$ 1,373.84	\$ 5,495.36	8062
03/16/2022	1236	Cintia Tulmarim	Project Manager	Salary	\$ 1,373.84		8062
03/23/2022	1233	Cintia Tulmarim	Project Manager	Salary	\$ 1,373.84		8062
03/25/2022	2092	Emerson Lopes Dos Santos	Installer	Salary	\$ 1,103.31	\$ 1,103.31	8062
03/25/2022	2075	Felix Arruda	Project Manager	Salary & Commission	\$ 3,406.00	\$ 3,406.00	8062
03/23/2022	2066	Florentino De Jesus	Project Manager	Salary & Commission	\$ 1,297.64	\$ 1,297.64	8062
03/03/2022	1251	Gabriel Dias	Forklift	Salary	\$ 1,640.95		8062
03/10/2022	1239	Gabriel Dias	Forklift	Salary	\$ 1,640.95	\$ 6,563.80	8062
03/17/2022	1247	Gabriel Dias	Forklift	Salary	\$ 1,640.95		8062
03/24/2022	1246	Gabriel Dias	Forklift	Salary	\$ 1,640.95		8062
03/07/2022	1221	Gael Sampaio	Inventory	Salary	\$ 1,375.05		8062
03/14/2022	1224	Gael Sampaio	Inventory	Salary	\$ 1,375.05	\$ 4,125.15	8062

03/21/2022	1202	Gael Sampaio	Inventory	Salary	\$	1,375.05		8062
03/03/2022	1222	Geraldo Donizette	Template Technician	Salary	\$	1,475.95		8062
03/10/2022	1228	Geraldo Donizette	Template Technician	Salary	\$	1,475.95	\$	8062
03/17/2022	1200	Geraldo Donizette	Template Technician	Salary	\$	1,475.95	5,903.80	8062
03/24/2022	1232	Geraldo Donizette	Template Technician	Salary	\$	1,475.95		8062
03/02/2022	1208	Germana Vivaz	Project Manager	Salary	\$	1,000.00		8062
03/11/2022	1185	Germana Vivaz	Project Manager	Salary	\$	1,000.00	\$	8062
03/18/2022	1226	Germana Vivaz	Project Manager	Salary	\$	1,000.00	3,000.00	8062
03/25/2022	2093	Gerson F. O. Araujo	Installer	Salary	\$	1,226.00	\$	1847
03/04/2022	1194	Humberto Martins	CNC Operator	Salary	\$	1,665.73		8062
03/11/2022	1193	Humberto Martins	CNC Operator	Salary	\$	1,665.73	\$	8062
03/18/2022	1249	Humberto Martins	CNC Operator	Salary	\$	1,665.73	6,662.92	8062
03/25/2022	1245	Humberto Martins	CNC Operator	Salary	\$	1,665.73		8062
02/25/2022	2080	Ines Dos Santos	Accounting Assistant	Salary	\$	2,100.00		1847
03/02/2022	2081	Ines Dos Santos	Accounting Assistant	Salary	\$	2,100.00		1847
03/08/2022	2082	Ines Dos Santos	Accounting Assistant	Salary	\$	2,100.00	\$	1847
03/18/2022	1934	Ines Dos Santos	Accounting Assistant	Salary	\$	2,100.00	10,500.00	1847
03/23/2022	2061	Ines Dos Santos	Accounting Assistant	Salary	\$	2,100.00		1847
03/01/2022	1181	Juarez Tully	Robot Operator	Salary	\$	1,605.50		8062
03/08/2022	1248	Juarez Tully	Robot Operator	Salary	\$	1,605.50	\$	8062
03/15/2022	1244	Juarez Tully	Robot Operator	Salary	\$	1,605.50	6,422.00	8062
03/22/2022	1227	Juarez Tully	Robot Operator	Salary	\$	1,605.50		8062
03/01/2022	1186	Laianne Silva	Programmer	Salary	\$	1,343.47		8062
03/07/2022	1230	Laianne Silva	Programmer	Salary	\$	1,343.47	\$	8062
03/14/2022	1216	Laianne Silva	Programmer	Salary	\$	1,343.47	5,373.88	8062
03/21/2022	1240	Laianne Silva	Programmer	Salary	\$	1,343.47		8062
03/08/2022	1242	Livia Abravanel	Production Assistant	Salary	\$	1,376.69		8062
03/15/2022	1255	Livia Abravanel	Production Assistant	Salary	\$	1,376.69	\$	8062
03/22/2022	1250	Livia Abravanel	Production Assistant	Salary	\$	1,376.69	4,130.07	8062
03/23/2022	2060	Luanne Pereira	Project Assistant	Salary	\$	1,500.00		8062
03/25/2022	2095	Lucas Fernandes	Installer	Salary	\$	1,305.59	\$	1847
03/07/2022	1205	Nair Bento	Project Assistant	Salary	\$	1,465.45		8062
03/14/2022	1210	Nair Bento	Project Assistant	Salary	\$	1,465.45	\$	8062
03/21/2022	1191	Nair Bento	Project Assistant	Salary	\$	1,465.45	4,396.35	8062
03/21/2022	1995	Neusa Gonzales	Production Manager	Salary	\$	1,900.00		1847
03/21/2022	1997	Neusa Gonzales	Production Manager	Salary	\$	1,520.00	\$	1847
03/25/2022	2083	Neusa Gonzales	Production Manager	Salary	\$	1,900.00	5,320.00	1847
03/02/2022	1195	Raul Gil	Installer	Salary	\$	1,269.10		8062
03/09/2022	1209	Raul Gil	Installer	Salary	\$	1,269.10	\$	8062
03/16/2022	1189	Raul Gil	Installer	Salary	\$	1,269.10		8062
03/03/2022	1243	Ticiana Pinheiro	Salesperson	Salary	\$	1,500.00		8062
03/09/2022	1258	Ticiana Pinheiro	Salesperson	Salary	\$	1,500.00		8062
03/15/2022	1229	Ticiana Pinheiro	Salesperson	Salary	\$	1,500.00	\$	8062
03/15/2022	1235	Ticiana Pinheiro	Salesperson	Salary	\$	1,500.00	7,500.00	8062
03/22/2022	1215	Ticiana Pinheiro	Salesperson	Salary	\$	1,500.00		8062
03/25/2022	2099	Wesley Dias	Polisher	Salary	\$	1,062.00	\$	1847
03/25/2022	2147	Wesley Dias	Polisher	Salary	\$	250.00	1,312.00	1847
					<u>132,072.06</u>			

EXHIBIT B
(Proposed Order)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

In re:

TOP LINE GRANITE DESIGN INC.¹

Debtor.

Case No. 22-40216 (CJP)

Chapter 11

**ORDER AUTHORIZING MOTION FOR AUTHORITY TO PAY PREPETITION
EMPLOYEE WAGES, AMOUNTS DUE TO SUBCONTRACTORS, AND OTHER
EMPLOYMENT RELATED OBLIGATIONS**

Upon the motion (the "**Motion**")² of the above-captioned debtor (the "**Debtor**") for the entry of an order authorizing the Debtor to pay certain prepetition wages, salaries or commissions, amounts due to subcontractors, and other employment related obligations as set forth in the Motion; it appearing that the relief requested is in the best interests of the Debtor's estate, its creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein; notice of the Motion having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

The Motion is granted as set forth herein.

The Debtor is authorized, but not directed, to honor and pay the Employment Related Obligations described in the Motion in accordance with the Debtor's stated prepetition practices to the extent there are sufficient funds.

The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

¹ A/k/a Design Top Line Granite, and aka Top Line Granite Design. The Debtor's name was changed from Brazil Stones Inc. in November 2005.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

Notwithstanding the possible applicability of Bankruptcy Rules 6004 and 7062 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry by the Court.

Date: _____, 2022

Honorable Christopher J. Panos
UNITED STATES BANKRUPTCY JUDGE

3072411.9